



Trustees' Financial Summary

FY2015-16

Submit ID: 0745-85101491

**** Recalculated ****

42 Richland County

0745 Sidney Elem

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.*
- *This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.*

Certification

Business Manager/Clerk: Nicole Beyer **Phone #:** (406) 433-4080

(Signature)

(Date)

Chair, Board of Trustees: Kelly Dey

(Signature)

(Date)

County Superintendant Gail Anne Staffanson

(Signature)

(Date)

Software

Accounting Package: Black Mountain

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



Trustees' Financial Summary

FY2015-16

Submit ID: 0745-85101491

**** Recalculated ****

42 Richland County

0745 Sidney Elem

Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
042	Middle School 1st Floor Remodel/2016	LOCAL		
090	SM Energy - Reading 2015	LOCAL	090	
110	Teacher Reimbursement	LOCAL	110	
111	ELEMENTARY SPECIAL ED I-PAD DONATIONS	LOCAL		
112	Local - Title	LOCAL	112	
152	WS Roof	LOCAL		
155	Pella Donation for Needy Kids	LOCAL		
179	InDIRECT COST POOL	FEDERAL		
190	State OTO Indian Education for All	STATE		state
194	Medicaid	STATE		State
195	Medicaid CSCT	LOCAL		
197	Medicaid/Mac	STATE		
204	SM Energy2015/OneOK 2016-17	LOCAL		
212	McKinney Vento/2013-2014	STATE		
213	Homeless Children and Youth	FEDERAL	42-0745-	84.192
215	Homeless Children and Youth	FEDERAL	42-0745-	84.192
220	Elementary Accelerated LGST	STATE		
341	Midrivers Grants	LOCAL		
350	WS Additiona/Remodel 2016	LOCAL		
539	Title I Improving Basic Programs	FEDERAL	42-0745-30-15	84.010A
544	Title II Part A	FEDERAL	42-0745-14-15	84.367
588	IDEA Part B	FEDERAL	42-0745-88-15	84.027
589	IDEA Preschool	FEDERAL	42-0745-89-15	84.173A
615	Title II Part A	FEDERAL	42-0745-14-16	84.367
618	Title III Part A English Language Acquisition	FEDERAL	42-0745-	84.365A
630	Title I Improving Basic Programs	FEDERAL	42-0745-30-16	84.010A
688	IDEA Part B	FEDERAL	42-0745-88-16	84.027
689	IDEA Preschool	FEDERAL	42-0745-89-16	84.173A

Trustees' Financial Summary

FY2015-16

Submit ID: 0745-85101491

**** Recalculated ****

42 Richland County

0745 Sidney Elem

Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	885,772.22	114,813.31	471,467.36	
02	Taxes Receivable - Real and Personal (120-149)	31,383.49	6,453.12	984.67	
03	Taxes Receivable - Protested (150-159)	71,245.51	14,620.42	1,093.05	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)	20,389.95	717.50		
07	Inventories (220 & 230)	124,603.24			
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	1,133,394.41	136,604.35	473,545.08	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)	83,763.15	19,269.60		
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES	83,763.15	19,269.60		
DEFERRED INFLOWS					
36	Deferred Inflows (680)	102,629.00	21,073.54	2,077.72	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)	124,603.24			
38	Reserve for Encumbrances (953)	64,898.81	2,731.35		
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	757,500.21	93,529.86	471,467.36	
52	TOTAL FUND BALANCE/EQUITY	947,002.26	96,261.21	471,467.36	
53	TOTAL LIABILITIES AND FUND BALANCE	1,133,394.41	136,604.35	473,545.08	

Trustees' Financial Summary

FY2015-16

Submit ID: 0745-85101491

**** Recalculated ****

42 Richland County

0745 Sidney Elem

Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	84,279.98	272,699.63	459,113.94	12,591.73
02	Taxes Receivable - Real and Personal (120-149)	1,723.22			454.44
03	Taxes Receivable - Protested (150-159)	3,514.33			1,049.50
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			42,179.10	
06	Other Current Assets (190-210)			122.20	
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	89,517.53	272,699.63	501,415.24	14,095.67
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)			942.92	
25	Other Current Liabilities (621-679)		9,561.38	7,318.03	
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES		9,561.38	8,260.95	
DEFERRED INFLOWS					
36	Deferred Inflows (680)	5,237.55			1,503.94
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)			189,057.34	
48	Fund Balance for Budget	84,279.98	263,138.25	304,096.95	12,591.73
52	TOTAL FUND BALANCE/EQUITY	84,279.98	263,138.25	493,154.29	12,591.73
53	TOTAL LIABILITIES AND FUND BALANCE	89,517.53	272,699.63	501,415.24	14,095.67

Trustees' Financial Summary

FY2015-16

Submit ID: 0745-85101491

**** Recalculated ****

42 Richland County

0745 Sidney Elem

Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			315.79	60,833.58
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			315.79	60,833.58
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			315.79	60,833.58
52	TOTAL FUND BALANCE/EQUITY			315.79	60,833.58
53	TOTAL LIABILITIES AND FUND BALANCE			315.79	60,833.58



Trustees' Financial Summary

FY2015-16

Submit ID: 0745-85101491

**** Recalculated ****

42 Richland County

0745 Sidney Elem

Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

Trustees' Financial Summary

FY2015-16

Submit ID: 0745-85101491

**** Recalculated ****

42 Richland County

0745 Sidney Elem

Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	116,065.74	248,739.67		2,335.38
02	Taxes Receivable - Real and Personal (120-149)	730.58			116.64
03	Taxes Receivable - Protested (150-159)	1,604.42			306.94
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	118,400.74	248,739.67		2,758.96
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)	1,938.95			
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES	1,938.95			
DEFERRED INFLOWS					
36	Deferred Inflows (680)	2,335.00			423.58
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	114,126.79	248,739.67		2,335.38
52	TOTAL FUND BALANCE/EQUITY	114,126.79	248,739.67		2,335.38
53	TOTAL LIABILITIES AND FUND BALANCE	118,400.74	248,739.67		2,758.96

Trustees' Financial Summary

FY2015-16

Submit ID: 0745-85101491

**** Recalculated ****

42 Richland County

0745 Sidney Elem

Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		5,006,444.59		
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS		5,006,444.59		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)		3,900.00		
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES		3,900.00		
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)		2,611,909.33		
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget		2,390,635.26		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY		5,002,544.59		
53	TOTAL LIABILITIES AND FUND BALANCE		5,006,444.59		

Trustees' Financial Summary

FY2015-16

Submit ID: 0745-85101491

**** Recalculated ****

42 Richland County

0745 Sidney Elem

Balance Sheet

	Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE	(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
07 Inventories (220 & 230)				
08 Prepaid Expenses (240)				
09 Deposits (250)				
10 Land and Land Improvements (311-322)				
11 Buildings and Building Improvements (331 & 332)				
12 Machinery and Equipment (341 & 342)				
13 Construction Work in Progress (351)				
20 TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS				
21 Deferred Outflows (501)				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
25 Other Current Liabilities (621-679)				
27 Other Liabilities (690 - 699)				
29 Notes Payable - Noncurrent (720)				
30 Lease Obligations Payable (730)				
32 Compensated Absences Payable (760)				
33 Net Pension Liability (770)				
35 TOTAL LIABILITIES				
DEFERRED INFLOWS				
36 Deferred Inflows (680)				
FUND BALANCE/EQUITY				
38 Reserve for Encumbrances (953)				
41 Unrestricted Net Assets (940)				
50 Invested in Capital Assets, Net of Related Debt				
52 TOTAL FUND BALANCE/EQUITY				
53 TOTAL LIABILITIES AND FUND BALANCE				

Trustees' Financial Summary

FY2015-16

Submit ID: 0745-85101491

**** Recalculated ****

42 Richland County

0745 Sidney Elem

Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

Trustees' Financial Summary

FY2015-16

Submit ID: 0745-85101491

**** Recalculated ****

42 Richland County

0745 Sidney Elem

Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		1,394,935.09		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		1,394,935.09		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)		1,394,935.09		
39	Reserve for Endowments (954)				
45	Assets Held in Trusts				
52	TOTAL FUND BALANCE/EQUITY		1,394,935.09		
53	TOTAL LIABILITIES AND FUND BALANCE		1,394,935.09		



Trustees' Financial Summary

FY2015-16

Submit ID: 0745-85101491

**** Recalculated ****

42 Richland County

0745 Sidney Elem

Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	755,045.72			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	4,960.27			
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS	760,005.99			
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)	565,946.10			
25	Other Current Liabilities (621-679)	194,059.89			
35	TOTAL LIABILITIES	760,005.99			
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	760,005.99			



Trustees' Financial Summary

FY2015-16

Submit ID: 0745-85101491

**** Recalculated ****

42 Richland County

0745 Sidney Elem

Balance Sheet

		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



Trustees' Financial Summary

FY2015-16

Submit ID: 0745-85101491

**** Recalculated ****

42 Richland County

0745 Sidney Elem

Balance Sheet

	Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE	(94)	(95)		
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
20 TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
24 Warrants Payable (620)				
25 Other Current Liabilities (621-679)				
35 TOTAL LIABILITIES				
FUND BALANCE/EQUITY				
52 TOTAL FUND BALANCE/EQUITY				
53 TOTAL LIABILITIES AND FUND BALANCE				



Trustees' Financial Summary

FY2015-16

Submit ID: 0745-85101491

**** Recalculated ****

42 Richland County

0745 Sidney Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
1110	District Tax Levy	555,755.90	1,018,717.05
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	31,350.16	16,218.99
1190	Penalties and Interest on Taxes	2,025.89	2,425.71
1320	Tuition from Schl Dists Within State	6,555.00	13,382.00
1510	Interest Earnings	9,585.14	8,698.38
1900	Other Revenue from Local Sources	843.03	1,241.85
1920	Contributions/Donations from Private Sources	0.00	111.99
3110	Direct State Aid	2,376,997.77	2,595,738.29
3111	Quality Educator	214,886.88	221,545.98
3112	At Risk Student	16,134.97	16,262.89
3113	Indian Education For All	19,114.80	20,921.76
3114	American Indian Achievement Gap	7,800.00	8,405.00
3115	State Spec Ed Allowable Cost Pymt to Districts	247,988.48	267,731.59
3116	Data For Achievement	14,055.00	20,040.00
3118	Natural Resource Development	16,938.87	29,141.31
3120	State Guaranteed Tax Base Aid	377,117.97	317,754.68
3444	State School Block Grant	430,178.79	430,178.79
3446	SB96 Block Grant Reimbursement	32,216.31	0.00
3460	Montana Oil and Gas Tax	1,779,681.64	1,077,560.05
4800	Federal Revenue in Lieu of Taxes	4,695.72	1,218.51
9710	Residual Equity Transfers In	0.00	186,015.13
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		6,143,922.32	6,253,309.95

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			1XX Personal Services - Salaries	2,291,822.93	2,405,598.28
			2XX Personal Services - Employee Benefits	494,203.83	427,086.19
			3XX Purchased Professional and Technical Services	25,717.50	29,018.99
			4XX Purchased Property Services	1,983.87	2,154.39
			5XX Other Purchased Services	19,770.65	9,524.75
			6XX Supplies and Materials	229,329.08	130,366.81
		21XX	Support Services - Students		
			1XX Personal Services - Salaries	179,923.50	186,443.69
			2XX Personal Services - Employee Benefits	31,236.31	27,227.12
			3XX Purchased Professional and Technical Services	11,332.06	11,970.69
			5XX Other Purchased Services	5,263.49	5,649.34

Trustees' Financial Summary

FY2015-16

Submit ID: 0745-85101491

**** Recalculated ****

42 Richland County

0745 Sidney Elem

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			6XX Supplies and Materials	3,319.83	2,637.14
		221X Improvement of Instruction Services			
		1XX Personal Services - Salaries		48,031.20	50,391.60
		2XX Personal Services - Employee Benefits		16,585.82	15,307.37
		5XX Other Purchased Services		120.47	281.81
		6XX Supplies and Materials		364.04	21.85
		222X Educational Media Services			
		1XX Personal Services - Salaries		251,820.72	317,323.11
		2XX Personal Services - Employee Benefits		47,314.71	60,337.13
		3XX Purchased Professional and Technical Services		1,101.00	2,213.45
		5XX Other Purchased Services		319.35	2,015.24
		6XX Supplies and Materials		23,121.15	36,351.80
		23XX Support Services - General Administration			
		1XX Personal Services - Salaries		62,525.87	61,018.58
		2XX Personal Services - Employee Benefits		13,592.91	11,291.71
		3XX Purchased Professional and Technical Services		14,437.42	17,304.38
		4XX Purchased Property Services		333.30	1,801.65
		5XX Other Purchased Services		37,352.89	19,242.02
		6XX Supplies and Materials		3,432.83	16,256.11
		810 Dues and Fees		9,377.39	15,471.13
		24XX Support Services - School Administration			
		1XX Personal Services - Salaries		322,508.42	353,096.71
		2XX Personal Services - Employee Benefits		85,660.17	72,740.63
		3XX Purchased Professional and Technical Services		51.50	1,019.00
		5XX Other Purchased Services		45,500.33	20,494.78
		6XX Supplies and Materials		16,617.15	17,958.24
		810 Dues and Fees		425.00	2,688.45
		25XX Support Services - Business			
		1XX Personal Services - Salaries		78,170.85	82,462.67
		2XX Personal Services - Employee Benefits		21,627.01	22,055.17
		3XX Purchased Professional and Technical Services		5,435.51	0.00
		4XX Purchased Property Services		0.00	28.00
		5XX Other Purchased Services		8,218.46	9,808.24
		6XX Supplies and Materials		5,718.50	8,078.83
		810 Dues and Fees		269.98	193.32
		26XX Operation and Maintenance of Plant Services			
		1XX Personal Services - Salaries		276,113.12	327,135.19
		2XX Personal Services - Employee Benefits		69,336.79	76,604.66
		3XX Purchased Professional and Technical Services		4,419.84	4,011.19
		4XX Purchased Property Services		234,028.49	241,386.85
		5XX Other Purchased Services		36,932.43	43,690.05
		6XX Supplies and Materials		116,595.12	100,989.36

Trustees' Financial Summary

FY2015-16

Submit ID: 0745-85101491

**** Recalculated ****

42 Richland County

0745 Sidney Elem

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			810 Dues and Fees	450.00	670.00
	27XX Student Transportation Services				
			3XX Purchased Professional and Technical Services	8.50	0.00
			4XX Purchased Property Services	0.00	2,069.65
			6XX Supplies and Materials	0.00	641.13
	280 Special Education - Local and State				
	1XXX Instruction				
			1XX Personal Services - Salaries	501,878.57	534,059.08
			2XX Personal Services - Employee Benefits	34,044.19	43,674.72
			3XX Purchased Professional and Technical Services	313.00	154.50
			5XX Other Purchased Services	850.79	3,581.84
			6XX Supplies and Materials	17,135.45	10,602.36
	21XX Support Services - Students				
			1XX Personal Services - Salaries	123,607.10	148,494.12
			2XX Personal Services - Employee Benefits	10,517.52	10,965.44
			3XX Purchased Professional and Technical Services	6,614.72	15,357.68
			4XX Purchased Property Services	0.00	210.00
			5XX Other Purchased Services	3,708.37	2,058.70
			6XX Supplies and Materials	4,867.40	2,317.09
			810 Dues and Fees	564.50	606.00
	365 Indian Education for All - OTO & Ongoing				
	1XXX Instruction				
			6XX Supplies and Materials	0.00	150.00
	390 State Career & Technical Ed Entitlement - Undistributed				
	1XXX Instruction				
			1XX Personal Services - Salaries	97,240.70	96,659.54
			2XX Personal Services - Employee Benefits	17,963.14	15,870.94
			4XX Purchased Property Services	185.36	345.00
			5XX Other Purchased Services	1,649.53	0.00
			6XX Supplies and Materials	8,401.94	4,443.08
			7XX Property and Equipment Acquisition	5,461.10	0.00
	710 School Sponsored Extracurricular Activities				
	27XX Student Transportation Services				
			1XX Personal Services - Salaries	135.82	330.26
			2XX Personal Services - Employee Benefits	8.05	0.00
			6XX Supplies and Materials	233.35	0.00
	34XX Extracurricular - Activities				
			1XX Personal Services - Salaries	13,923.00	12,909.75
			2XX Personal Services - Employee Benefits	566.34	621.84
			5XX Other Purchased Services	953.45	0.00



Trustees' Financial Summary

FY2015-16

Submit ID: 0745-85101491

**** Recalculated ****

42 Richland County

0745 Sidney Elem

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	720	School Sponsored Athletics				
		27XX	Student Transportation Services			
			1XX Personal Services - Salaries	95.25	363.88	
			2XX Personal Services - Employee Benefits	5.29	0.00	
			4XX Purchased Property Services	1,171.96	1,075.98	
			5XX Other Purchased Services	161.46	200.00	
			6XX Supplies and Materials	0.00	686.63	
		35XX	Extracurricular - Athletics			
			1XX Personal Services - Salaries	37,429.44	55,705.38	
			2XX Personal Services - Employee Benefits	699.36	1,124.54	
			4XX Purchased Property Services	922.67	0.00	
			5XX Other Purchased Services	13.90	0.00	
			8XX Other Expenditures	0.00	10,157.12	
	999	Undistributed				
		61XX	Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds	13,000.00	0.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				6,056,144.01	6,224,853.92	

Schedule Of Changes Worksheet					Fund Code 01	
Beginning Fund Balance					989,202.48	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					6,253,309.95	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					6,224,853.92	(3)
Increase/Decrease of Reserve for Inventories						
This Year	124,603.24	Less Last Year	140,426.73	(4a)	-15,823.49	
Increase/Decrease of Reserve for Encumbrances						
This Year	64,898.81	Less Last Year	119,731.57	(4b)	-54,832.76	
					-70,656.25	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					947,002.26	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0745-85101491

**** Recalculated ****

42 Richland County

0745 Sidney Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	174,497.61	208,367.55
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	5,082.28	4,726.82
	1190 Penalties and Interest on Taxes	392.59	521.28
	1410 Individual Transportation Fees	13,708.42	15,655.42
	1440 Other Transportation Fees	402.50	0.00
	1510 Interest Earnings	464.47	492.73
	1900 Other Revenue from Local Sources	11.08	0.00
	1910 Rentals	0.00	3,405.17
	2220 County On-Schedule Trans Reimb	39,537.79	39,878.12
	3210 State On-Schedule Trans Reimb	39,537.79	39,878.12
	3444 State School Block Grant	16,471.09	16,471.09
	3446 SB96 Block Grant Reimbursement	5,197.00	0.00
	4800 Federal Revenue in Lieu of Taxes	283.23	384.45
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		295,585.85	329,780.75

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	11,698.94	11,752.72
			2XX Personal Services - Employee Benefits	2,484.89	2,179.95
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	4,359.75	4,537.47
			2XX Personal Services - Employee Benefits	1,331.79	1,068.44
		25XX Support Services - Business			
			1XX Personal Services - Salaries	14,088.46	14,237.88
			2XX Personal Services - Employee Benefits	4,192.27	4,007.21
		26XX Operation and Maintenance of Plant Services			
			3XX Purchased Professional and Technical Services	68.83	66.42
			4XX Purchased Property Services	5,559.74	6,843.55
			5XX Other Purchased Services	0.00	1,750.00
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	135,001.71	127,969.23
			2XX Personal Services - Employee Benefits	12,838.10	19,432.27
			3XX Purchased Professional and Technical Services	2,237.44	2,706.23
			4XX Purchased Property Services	14,249.70	12,241.00
			5XX Other Purchased Services	14,773.12	8,865.27
			6XX Supplies and Materials	95,233.84	53,270.21



Trustees' Financial Summary

FY2015-16

Submit ID: 0745-85101491

**** Recalculated ****

42 Richland County

0745 Sidney Elem

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 10
PRC	Program	Function	Object	2015 Value	2016 Value
			7XX Property and Equipment Acquisition	0.00	17,512.92
			810 Dues and Fees	0.00	28.00
	280 Special Education - Local and State				
	27XX Student Transportation Services				
			1XX Personal Services - Salaries	14,731.32	16,257.70
			2XX Personal Services - Employee Benefits	1,058.67	4,266.87
			3XX Purchased Professional and Technical Services	52.50	0.00
			5XX Other Purchased Services	767.18	819.93
			6XX Supplies and Materials	1,620.06	1,012.28
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>336,348.31</u>	<u>310,825.55</u>

Schedule Of Changes Worksheet					Fund Code 10
Beginning Fund Balance					76,855.51 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					329,780.75 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					310,825.55 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	2,731.35	Less Last Year	2,280.85	(4b)	450.50
					450.50 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					96,261.21 (5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0745-85101491

**** Recalculated ****

42 Richland County

0745 Sidney Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 11

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	194,083.67	8,138.08
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1,193.89	4,919.06
	1190 Penalties and Interest on Taxes	208.00	215.66
	1510 Interest Earnings	3,151.32	3,852.62
	4800 Federal Revenue in Lieu of Taxes	274.91	432.78
	5200 Sale or Compensation for Loss of Assets	0.00	21,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		198,911.79	38,558.20

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 11

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		27XX Student Transportation Services			
			7XX Property and Equipment Acquisition	93,916.80	31,083.33
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				93,916.80	31,083.33

Schedule Of Changes Worksheet

Fund Code 11

Beginning Fund Balance	557,242.49	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	38,558.20	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	31,083.33	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	93,250.00	(4b)
	-93,250.00	
	-93,250.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	471,467.36	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0745-85101491

**** Recalculated ****

42 Richland County

0745 Sidney Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

13 - Tuition Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 13

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	163,853.31	47,100.97
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	4,078.19
	1190 Penalties and Interest on Taxes	120.68	194.06
	1510 Interest Earnings	223.55	687.98
	4800 Federal Revenue in Lieu of Taxes	0.00	366.45
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		164,197.54	52,427.65

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 13

PRC	Program	Function	Object	2015 Value	2016 Value
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	80,226.35	58,034.21
			2XX Personal Services - Employee Benefits	384.11	116.01
			6XX Supplies and Materials	1,858.74	1,793.25
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				82,469.20	59,943.47

Schedule Of Changes Worksheet

Fund Code 13

Beginning Fund Balance	91,795.80	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	52,427.65	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	59,943.47	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	84,279.98	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0745-85101491

**** Recalculated ****

42 Richland County

0745 Sidney Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	2,086.19	4,230.75
	2240 County Retirement Distribution	787,189.49	767,743.43
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		789,275.68	771,974.18

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	368,286.28	398,121.98	
		21XX	Support Services - Students			
			2XX Personal Services - Employee Benefits	31,017.57	31,947.30	
		221X	Improvement of Instruction Services			
			2XX Personal Services - Employee Benefits	7,759.08	8,184.23	
		222X	Educational Media Services			
			2XX Personal Services - Employee Benefits	39,936.58	50,378.64	
		23XX	Support Services - General Administration			
			2XX Personal Services - Employee Benefits	47,388.72	27,001.07	
		24XX	Support Services - School Administration			
			2XX Personal Services - Employee Benefits	50,650.86	57,026.16	
		25XX	Support Services - Business			
			2XX Personal Services - Employee Benefits	13,692.35	14,658.50	
		26XX	Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	42,337.12	51,061.03	
		27XX	Student Transportation Services			
			2XX Personal Services - Employee Benefits	20,774.15	19,287.29	
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	97,874.70	94,823.49	
		21XX	Support Services - Students			
			2XX Personal Services - Employee Benefits	21,546.94	25,867.38	
		27XX	Student Transportation Services			
			2XX Personal Services - Employee Benefits	2,321.96	2,571.44	
	390	State Career & Technical Ed Entitlement - Undistributed				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	15,283.31	0.00	
	391	State Career & Technical Ed Entitlement - Agriculture				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	0.00	20.55	



Trustees' Financial Summary

FY2015-16

Submit ID: 0745-85101491

**** Recalculated ****

42 Richland County

0745 Sidney Elem

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	394	State Career & Technical Ed Entitlement - Family & Consumer Sciences				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	0.00	1,683.54	
	395	State Career & Technical Ed Entitlement - Technology Ed/Industrial Arts				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	0.00	6,286.80	
	397	State Career & Technical Ed Entitlement - Trades & Industry				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	0.00	7,163.94	
	610	Adult Continuing Education Programs				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	801.49	873.74	
	710	School Sponsored Extracurricular Activities				
		27XX	Student Transportation Services			
			2XX Personal Services - Employee Benefits	186.09	134.44	
		34XX	Extracurricular - Activities			
			2XX Personal Services - Employee Benefits	2,126.70	2,091.71	
	720	School Sponsored Athletics				
		27XX	Student Transportation Services			
			2XX Personal Services - Employee Benefits	387.12	496.95	
		35XX	Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	7,458.60	8,425.12	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				769,829.62	808,105.30	

Schedule Of Changes Worksheet					Fund Code 14	
Beginning Fund Balance					299,269.37	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					771,974.18	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					808,105.30	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					263,138.25	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0745-85101491

**** Recalculated ****

42 Richland County

0745 Sidney Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:		Fund Code 15
PRC	Revenue	2016 Value
090	SM Energy - Reading 2015	
	1920 Contributions/Donations from Private Sources	7,500.00
110	Teacher Reimbursement	
	1510 Interest Earnings	65.02
	1920 Contributions/Donations from Private Sources	5,291.14
152	WS Roof	
	1510 Interest Earnings	1,086.09
	5200 Sale or Compensation for Loss of Assets	55,529.82
155	Pella Donation for Needy Kids	
	1510 Interest Earnings	43.31
	1920 Contributions/Donations from Private Sources	5,550.00
179	InDIRECT COST POOL	
	4930 Federal Indirect Cost Recoveries/Aggregate of Reimbursements	0.12
190	State OTO Indian Education for All	
	1510 Interest Earnings	64.15
194	Medicaid	
	1510 Interest Earnings	89.50
	3354 Medicaid - Speech Therapy	1,284.93
195	Medicaid CSCT	
	3356 Medicaid Comprehensive School & Community Treatment Services (CSCT)	86,829.11
197	Medicaid/Mac	
	1510 Interest Earnings	275.84
	3357 Montana Administrative Claiming Reimbursement	21,613.29
212	McKinney Vento/2013-2014	
	6100 Material Prior Period Revenue Adjustments	888.51
213	Homeless Children and Youth	
	4380 Title X, Part C, Education of Homeless Children & Youth	2,042.00
215	Homeless Children and Youth	
	4380 Title X, Part C, Education of Homeless Children & Youth	8,334.00
220	Elementary Accelerated LGST	
	1510 Interest Earnings	1,915.75
341	Midrivers Grants	
	1920 Contributions/Donations from Private Sources	1,500.00
539	Title I Improving Basic Programs	
	4200 Title I, Part A, Improving Basic Programs	3,143.84
544	Title II Part A	
	4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	2,768.88
588	IDEA Part B	
	4560 IDEA, Part B, Children with Disabilities	12,638.50



Trustees' Financial Summary

FY2015-16

42 Richland County

0745 Sidney Elem

Submit ID: 0745-85101491

**** Recalculated ****

589 IDEA Preschool

4570 IDEA Preschool 302.77

615 Title II Part A

4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund 64,084.64

618 Title III Part A English Language Acquisition

4320 Title III, Part A, English Language Acquisition & Language Enhancement 4,197.00

630 Title I Improving Basic Programs

4200 Title I, Part A, Improving Basic Programs 192,072.08

688 IDEA Part B

4560 IDEA, Part B, Children with Disabilities 268,938.70

689 IDEA Preschool

4570 IDEA Preschool 11,890.76

Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:

759,939.75

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
090	SM Energy - Reading 2015				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX Supplies and Materials			1,467.67
		090 Subtotal			1,467.67
110	Teacher Reimbursement				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX Supplies and Materials			1,581.52
		110 Subtotal			1,581.52
152	WS Roof				
	1XX Regular Education Programs - Elementary/Secondary				
	4XXX Facilities Acquisition and Construction Services				
		7XX Property and Equipment Acquisition			179,482.16
		152 Subtotal			179,482.16
155	Pella Donation for Needy Kids				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		3XX Purchased Professional and Technical Services			240.39
		6XX Supplies and Materials			3,722.53
		155 Subtotal			3,962.92
190	State OTO Indian Education for All				
	365 Indian Education for All - OTO & Ongoing				
	1XXX Instruction				
		1XX Personal Services - Salaries			4,000.00
		6XX Supplies and Materials			424.81
		190 Subtotal			4,424.81



Trustees' Financial Summary

FY2015-16

42 Richland County

0745 Sidney Elem

Submit ID: 0745-85101491

**** Recalculated ****

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
194	Medicaid				
	280	Special Education - Local and State			
		1XXX	Instruction		
			1XX Personal Services - Salaries		469.27
			2XX Personal Services - Employee Benefits		43.26
			3XX Purchased Professional and Technical Services		780.00
			6XX Supplies and Materials		1,661.87
		21XX	Support Services - Students		
			1XX Personal Services - Salaries		22,218.96
			2XX Personal Services - Employee Benefits		47.02
			3XX Purchased Professional and Technical Services		2,000.00
			5XX Other Purchased Services		490.00
			6XX Supplies and Materials		3,498.98
			194 Subtotal		31,209.36
195	Medicaid CSCT				
	1XX	Regular Education Programs - Elementary/Secondary			
		21XX	Support Services - Students		
			3XX Purchased Professional and Technical Services		59,245.68
			195 Subtotal		59,245.68
197	Medicaid/Mac				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			1XX Personal Services - Salaries		10,599.53
			2XX Personal Services - Employee Benefits		827.20
			3XX Purchased Professional and Technical Services		930.00
			5XX Other Purchased Services		504.95
			6XX Supplies and Materials		735.73
	280	Special Education - Local and State			
		1XXX	Instruction		
			1XX Personal Services - Salaries		13,541.04
			2XX Personal Services - Employee Benefits		917.95
			197 Subtotal		28,056.40
204	SM Energy2015/OneOK 2016-17				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			6XX Supplies and Materials		232.80
			204 Subtotal		232.80
213	Homeless Children and Youth				
	420	Title I, Part A, Improving Basic Programs			
		1XXX	Instruction		
			1XX Personal Services - Salaries		270.00



Trustees' Financial Summary

FY2015-16

Submit ID: 0745-85101491

**** Recalculated ****

42 Richland County

0745 Sidney Elem

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
	438 Title X, Part C, Education of Homeless Children & Youth				
	1XXX Instruction				
		1XX	Personal Services - Salaries		3,448.64
		2XX	Personal Services - Employee Benefits		629.21
	221X Improvement of Instruction Services				
		1XX	Personal Services - Salaries		3,000.00
		2XX	Personal Services - Employee Benefits		511.41
	213 Subtotal				7,859.26
215	Homeless Children and Youth				
	438 Title X, Part C, Education of Homeless Children & Youth				
	1XXX Instruction				
		1XX	Personal Services - Salaries		7,278.95
		2XX	Personal Services - Employee Benefits		1,055.05
	215 Subtotal				8,334.00
341	Midrivers Grants				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX	Supplies and Materials		1,500.00
	341 Subtotal				1,500.00
539	Title I Improving Basic Programs				
	420 Title I, Part A, Improving Basic Programs				
	1XXX Instruction				
		1XX	Personal Services - Salaries		2,691.69
		2XX	Personal Services - Employee Benefits		452.15
	539 Subtotal				3,143.84
544	Title II Part A				
	430 Title II, Part A, Teacher & Principal Training & Recruiting Fund				
	1XXX Instruction				
		1XX	Personal Services - Salaries		2,157.33
		2XX	Personal Services - Employee Benefits		612.45
	544 Subtotal				2,769.78
588	IDEA Part B				
	456 IDEA, Part B, Children with Disabilities				
	1XXX Instruction				
		1XX	Personal Services - Salaries		5,389.14
		2XX	Personal Services - Employee Benefits		1,553.64
	21XX Support Services - Students				
		1XX	Personal Services - Salaries		4,459.23
		2XX	Personal Services - Employee Benefits		1,236.49
	588 Subtotal				12,638.50



Trustees' Financial Summary

FY2015-16

Submit ID: 0745-85101491

**** Recalculated ****

42 Richland County

0745 Sidney Elem

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
589	IDEA Preschool				
	457	IDEA Preschool			
		1XXX	Instruction		
			1XX Personal Services - Salaries		251.91
			2XX Personal Services - Employee Benefits		50.86
			589 Subtotal		302.77
615	Title II Part A				
	430	Title II, Part A, Teacher & Principal Training & Recruiting Fund			
		1XXX	Instruction		
			1XX Personal Services - Salaries		50,290.93
			2XX Personal Services - Employee Benefits		8,483.44
			5XX Other Purchased Services		10,756.05
			615 Subtotal		69,530.42
618	Title III Part A English Language Acquisition				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			6XX Supplies and Materials		4,197.00
			618 Subtotal		4,197.00
630	Title I Improving Basic Programs				
	420	Title I, Part A, Improving Basic Programs			
		1XXX	Instruction		
			1XX Personal Services - Salaries		161,501.90
			2XX Personal Services - Employee Benefits		29,124.26
			5XX Other Purchased Services		1,453.97
			630 Subtotal		192,080.13
688	IDEA Part B				
	456	IDEA, Part B, Children with Disabilities			
		1XXX	Instruction		
			1XX Personal Services - Salaries		143,243.17
			2XX Personal Services - Employee Benefits		43,381.64
			5XX Other Purchased Services		1,672.46
			6XX Supplies and Materials		6,491.69
		21XX	Support Services - Students		
			1XX Personal Services - Salaries		58,458.69
			2XX Personal Services - Employee Benefits		15,120.92
			5XX Other Purchased Services		570.13
			688 Subtotal		268,938.70



Trustees' Financial Summary

FY2015-16

Submit ID: 0745-85101491

**** Recalculated ****

42 Richland County

0745 Sidney Elem

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
689	IDEA Preschool				
	457	IDEA Preschool			
		1XXX	Instruction		
			1XX Personal Services - Salaries		9,922.25
			2XX Personal Services - Employee Benefits		1,968.51
			689 Subtotal		11,890.76
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					892,848.48

Schedule Of Changes Worksheet Fund Code 15

Beginning Fund Balance					437,215.68	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					759,939.75	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					892,848.48	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	189,057.34	Less Last Year	210.00	(4b)	188,847.34	
					188,847.34	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					493,154.29	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
090 SM Energy - Reading 2015	7,500.00	1,467.67	6,032.33
110 Teacher Reimbursement	5,356.16	1,581.52	3,774.64
152 WS Roof	56,615.91	179,482.16	-122,866.25
155 Pella Donation for Needy Kids	5,593.31	3,962.92	1,630.39
179 InDIRECT COST POOL	0.12	0.00	0.12
190 State OTO Indian Education for All	64.15	4,424.81	-4,360.66
194 Medicaid	1,374.43	31,209.36	-29,834.93
195 Medicaid CSCT	86,829.11	59,245.68	27,583.43
197 Medicaid/Mac	21,889.13	28,056.40	-6,167.27
204 SM Energy2015/OneOK 2016-17	0.00	232.80	-232.80
212 McKinney Vento/2013-2014	888.51	0.00	888.51
213 Homeless Children and Youth	2,042.00	7,859.26	-5,817.26
215 Homeless Children and Youth	8,334.00	8,334.00	0.00
220 Elementary Accelerated LGST	1,915.75	0.00	1,915.75
341 Midrivers Grants	1,500.00	1,500.00	0.00
539 Title I Improving Basic Programs	3,143.84	3,143.84	0.00
544 Title II Part A	2,768.88	2,769.78	-0.90
588 IDEA Part B	12,638.50	12,638.50	0.00



Trustees' Financial Summary

FY2015-16

Submit ID: 0745-85101491

**** Recalculated ****

42 Richland County

0745 Sidney Elem

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
589 IDEA Preschool	302.77	302.77	0.00
615 Title II Part A	64,084.64	69,530.42	-5,445.78
618 Title III Part A English Language Acquisition	4,197.00	4,197.00	0.00
630 Title I Improving Basic Programs	192,072.08	192,080.13	-8.05
688 IDEA Part B	268,938.70	268,938.70	0.00
689 IDEA Preschool	11,890.76	11,890.76	0.00
Total	759,939.75	892,848.48	-132,908.73



Trustees' Financial Summary

FY2015-16

Submit ID: 0745-85101491

**** Recalculated ****

42 Richland County

0745 Sidney Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

17 - Adult Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 17

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	19,271.64	15,025.64
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	131.69	492.27
	1190 Penalties and Interest on Taxes	23.39	40.91
	1340 Fees for Adult Education	1,692.50	1,404.99
	1510 Interest Earnings	30.65	86.86
	4800 Federal Revenue in Lieu of Taxes	34.65	43.01
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>21,184.52</u>	<u>17,093.68</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 17

PRC	Program	Function	Object	2015 Value	2016 Value
	610 Adult Continuing Education Programs				
		1XXX Instruction			
			1XX Personal Services - Salaries	6,524.61	6,517.81
			2XX Personal Services - Employee Benefits	329.70	251.77
			5XX Other Purchased Services	622.45	558.62
			6XX Supplies and Materials	183.67	66.92
		24XX Support Services - School Administration			
			2XX Personal Services - Employee Benefits	7.44	0.00
			4XX Purchased Property Services	7,900.00	0.00
		26XX Operation and Maintenance of Plant Services			
			4XX Purchased Property Services	0.00	8,100.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>15,567.87</u>	<u>15,495.12</u>

Schedule Of Changes Worksheet Fund Code 17

Beginning Fund Balance					10,993.17 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					17,093.68 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					15,495.12 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					12,591.73 (5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0745-85101491

**** Recalculated ****

42 Richland County

0745 Sidney Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

20 - Lease-Rental Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 20
PRC	Revenue	2015 Value	2016 Value	
	1510 Interest Earnings	47.49	46.16	
	1910 Rentals	0.00	3,416.14	
	1920 Contributions/Donations from Private Sources	27,139.39	0.00	
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		27,186.88	3,462.30	

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 20
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		26XX Operation and Maintenance of Plant Services			
			4XX Purchased Property Services	22,534.58	12,228.00
			6XX Supplies and Materials	197.24	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				22,731.82	12,228.00

Schedule Of Changes Worksheet						Fund Code 20
Beginning Fund Balance						9,686.44 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						3,462.30 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						12,228.00 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	604.95	(4b)	-604.95
						-604.95 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						315.79 (5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0745-85101491

**** Recalculated ****

42 Richland County

0745 Sidney Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 21
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	257.55	471.02
	5300 Operating Transfers from Other Funds	13,000.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		13,257.55	471.02

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 21	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	2,995.39	0.00
			2XX	Personal Services - Employee Benefits	14.34	0.00
	280	Special Education - Local and State				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	936.38	0.00
			2XX	Personal Services - Employee Benefits	4.24	0.00
		21XX	Support Services - Students			
			1XX	Personal Services - Salaries	485.12	0.00
			2XX	Personal Services - Employee Benefits	2.32	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				4,437.79	0.00	

Schedule Of Changes Worksheet						Fund Code 21
Beginning Fund Balance						60,362.56 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						471.02 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						0.00 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						60,833.58 (5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0745-85101491

**** Recalculated ****

42 Richland County

0745 Sidney Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	25,317.72	22,558.33
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	648.45	680.36
	1190 Penalties and Interest on Taxes	52.90	65.44
	1510 Interest Earnings	878.15	1,235.65
	1900 Other Revenue from Local Sources	7.34	12,761.90
	3281 State Technology Aid	5,670.46	5,971.57
	3460 Montana Oil and Gas Tax	300,000.00	0.00
	4800 Federal Revenue in Lieu of Taxes	111.82	56.14
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>332,686.84</u>	<u>43,329.39</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 28

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			3XX Purchased Professional and Technical Services	17,217.95	44,596.94
			4XX Purchased Property Services	1,839.97	1,815.02
			5XX Other Purchased Services	182.77	14.78
			6XX Supplies and Materials	146,277.68	117,271.51
			7XX Property and Equipment Acquisition	0.00	6,281.94
		222X Educational Media Services			
			5XX Other Purchased Services	576.22	6,767.40
			6XX Supplies and Materials	0.00	562.67
		25XX Support Services - Business			
			6XX Supplies and Materials	0.00	3,481.82
	280 Special Education - Local and State				
		1XXX Instruction			
			6XX Supplies and Materials	52.95	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>166,147.54</u>	<u>180,792.08</u>



Trustees' Financial Summary

FY2015-16

Submit ID: 0745-85101491

**** Recalculated ****

42 Richland County

0745 Sidney Elem

Schedule Of Changes Worksheet

Fund Code 28

Beginning Fund Balance	271,117.50	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	43,329.39	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	180,792.08	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 19,528.02 (4b)	-19,528.02	
	-19,528.02	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	114,126.79	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0745-85101491

**** Recalculated ****

42 Richland County

0745 Sidney Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 29

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	1,414.32	2,118.68
	3445 State Combined Fund School Block Grant	22,694.01	22,694.01
	3447 SB96 Combined Block Grant Reimbursement	1,952.50	0.00
	3460 Montana Oil and Gas Tax	550,425.99	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		576,486.82	24,812.69

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 29

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	0.00	18.29
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	458,523.07	193,403.92
			2XX Personal Services - Employee Benefits	6,377.21	2,601.56
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	26,100.00	0.00
			2XX Personal Services - Employee Benefits	5,943.06	19.08
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	3,178.56	3,592.06
			2XX Personal Services - Employee Benefits	483.37	466.62
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				500,605.27	200,101.53

Schedule Of Changes Worksheet

Fund Code 29

Beginning Fund Balance	424,028.51	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	24,812.69	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	200,101.53	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	248,739.67	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0745-85101491

**** Recalculated ****

42 Richland County

0745 Sidney Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

50 - Debt Service Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 50
PRC	Revenue	2015 Value	2016 Value	
	1110 District Tax Levy	0.00	4,632.63	
	1190 Penalties and Interest on Taxes	0.00	6.05	
	1510 Interest Earnings	40.50	18.19	
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>40.50</u>	<u>4,656.87</u>	

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 50
PRC	Program	Function	Object	2015 Value 2016 Value
	1XX Regular Education Programs - Elementary/Secondary			
		51XX General Obligation Bonds, Special Assessments and Interest		
			830 Special Assessments	7,541.43 7,782.43
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>7,541.43</u> <u>7,782.43</u>

Schedule Of Changes Worksheet				Fund Code 50
Beginning Fund Balance				5,460.94 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				4,656.87 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				7,782.43 (3)
Increase/Decrease of Reserve for Inventories				
This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances				
This Year	0.00	Less Last Year	0.00 (4b)	0.00
				0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)				2,335.38 (5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0745-85101491

**** Recalculated ****

42 Richland County

0745 Sidney Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 61

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	35,748.80	53,951.72
	1900 Other Revenue from Local Sources	0.00	1,666.66
	1910 Rentals	2,800.00	4,489.60
	3460 Montana Oil and Gas Tax	3,609,769.78	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		3,648,318.58	60,107.98

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 61

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			4XX Purchased Property Services	0.00	29,740.00
		26XX Operation and Maintenance of Plant Services			
			3XX Purchased Professional and Technical Services	0.00	57.60
			4XX Purchased Property Services	5,453.00	165,706.28
			6XX Supplies and Materials	111.46	7,514.08
			7XX Property and Equipment Acquisition	1,705,297.00	2,363,199.25
		4XXX Facilities Acquisition and Construction Services			
			3XX Purchased Professional and Technical Services	0.00	995.00
			4XX Purchased Property Services	0.00	658.50
			7XX Property and Equipment Acquisition	0.00	2,986,175.92
	999 Undistributed				
		9999 Undistributed			
			971 Residual Equity Transfers Out	0.00	186,015.13
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				1,710,861.46	5,740,061.76



Trustees' Financial Summary

FY2015-16

Submit ID: 0745-85101491

**** Recalculated ****

42 Richland County

0745 Sidney Elem

Schedule Of Changes Worksheet

Fund Code 61

Beginning Fund Balance	9,775,886.04	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	60,107.98	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	5,740,061.76	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 2,611,909.33 Less Last Year 1,705,297.00 (4b)	906,612.33	
	906,612.33	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	5,002,544.59	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0745-85101491

**** Recalculated ****

42 Richland County

0745 Sidney Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

82 - Interlocal Agreement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 82
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	5,837.22	12,555.93
	1900 Other Revenue from Local Sources	0.00	500.00
	5700 Resources Transferred from Other School Districts or Cooperatives	1,319,750.07	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>1,325,587.29</u>	<u>13,055.93</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 82	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			3XX	Purchased Professional and Technical Services	0.00	7,990.50
			6XX	Supplies and Materials	7,546.87	18,941.76
		26XX	Operation and Maintenance of Plant Services			
			3XX	Purchased Professional and Technical Services	15,671.35	0.00
			4XX	Purchased Property Services	15,585.11	157,926.98
			6XX	Supplies and Materials	96,377.11	6,097.32
			7XX	Property and Equipment Acquisition	0.00	14,456.75
		4XXX	Facilities Acquisition and Construction Services			
			7XX	Property and Equipment Acquisition	290,115.65	1,391,751.09
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				425,296.09	1,597,164.40	

Schedule Of Changes Worksheet					Fund Code 82
Beginning Fund Balance					1,689,672.40 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					13,055.93 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,597,164.40 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	1,394,935.09	Less Last Year	105,563.93	(4b)	1,289,371.16
					1,289,371.16 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					1,394,935.09 (5)

Trustees' Financial Summary

FY2015-16

Submit ID: 0745-85101491

**** Recalculated ****

42 Richland County

0745 Sidney Elem

Detail Expenditure

Fund	Account	Description	2015 Value	2016 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	225,048.47	275,647.65
XX	39X 1XXX 112	Certified Teacher Staff Salaries	93,687.10	93,364.59
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	145,589.06	148,632.31
XX	457 1XXX 112	Certified Teacher Staff Salaries	9,825.23	10,174.16
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	2,276,034.86	2,379,249.67
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	51,172.35	16,772.91
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	2,127.28	1,277.86
XX	XXX 26XX 41X	Energy Utility Services	137,316.91	144,454.18
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	290,115.65	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	4,557,409.17
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	84,144.00	1,600.00



Trustees' Financial Summary

FY2015-16

Submit ID: 0745-85101491

**** Recalculated ****

42 Richland County

0745 Sidney Elem

Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	151,502.40
b. Related Services Block Grant Entitlement	50,500.80
c. Total Entitlements Subject to Reversion	202,003.20

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	0.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	268,664.25
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	831,419.00
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 100%

Trustees' Financial Summary

FY2015-16

Submit ID: 0745-85101491

**** Recalculated ****

42 Richland County

0745 Sidney Elem

Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	534,059.08	58,034.21	0.00	0.00	0.00
280	1XXX	2XX	43,674.72	116.01	0.00	0.00	0.00
280	1XXX	3XX	154.50	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	3,581.84	0.00	0.00	0.00	0.00
280	1XXX	6XX	10,602.36	1,793.25	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	148,494.12	0.00	0.00	0.00	0.00
280	21XX	2XX	10,965.44	0.00	0.00	0.00	0.00
280	21XX	3XX	15,357.68	0.00	0.00	0.00	0.00
280	21XX	4XX	210.00	0.00	0.00	0.00	0.00
280	21XX	5XX	2,058.70	0.00	0.00	0.00	0.00
280	21XX	6XX	2,317.09	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	0.00	0.00	0.00	0.00	0.00
Totals			771,475.53	59,943.47	0.00	0.00	0.00

831,419.00

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.
ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.



Trustees' Financial Summary

FY2015-16

Submit ID: 0745-85101491

**** Recalculated ****

42 Richland County

0745 Sidney Elem

Trustees' Financial Summary

FY2015-16

Submit ID: 0745-85101491

**** Recalculated ****

42 Richland County

0745 Sidney Elem

Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
Governmental Activities *							
Compensated Absences	427,481.48	42,951.06	0.00	0.00	470,432.54	37,662.01	432,770.53
Total Governmental Activity							
Non-bond Long-Term Liabilities	427,481.48	42,951.06	0.00	0.00	470,432.54	37,662.01	432,770.53

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



Trustees' Financial Summary

FY2015-16

Submit ID: 0745-85101491

**** Recalculated ****

42 Richland County

0745 Sidney Elem

Net Pension Liability FY2016

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Governmental				
Net Pension - PERS	0.00	1,548,060.50	0.00	1,548,060.50
Net Pension - TRS	0.00	5,033,013.75	0.00	5,033,013.75